



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, ४ नवम्बर, १९९५/१३ कात्तिक, १९१७

हिमाचल प्रदेश सरकार

आवृत्ति एवं कराधान विभाग

अधिसूचना

शिमला-२, १ नवम्बर, १९९५

संख्या ई० एम्० एन० एफ० (१२)३/९५.--हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टेक्स ऐक्ट, १९६८ (१९६८ का २४) की धारा ४० के अधीन प्रदान शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या १४-११/६९ ई० एण्ड एं०, तारीख २३ अक्तूबर, १९७० द्वारा ११-११-१९७० के राजपत्र हिमाचल प्रदेश (असाधारण) में प्रकाशित, हिमाचल प्रदेश जनरल सेल्ज टेक्स ऐक्ट, १९७० में और संशोधन करने का प्रस्ताव करते हैं, और निम्नलिखित विषयों का एन० द्वारा राजपत्र हिमाचल प्रदेश में सर्व-साधारण की सूचना के लिए प्रकाशन किया जा रहा है।

इस नियम से सम्बन्धित प्रस्तावित कोई भी कानून, पर्याप्त नियमों के नियम में कोई आदेश करना या न्याय करना या न्याय, तो वह ऐसे आदेशों/न्यायों को इस अधिनियम के प्रकाशन की तारीख से ३० दिन की अवधि के भीतर आदेशों एवं कानूनों अधिनियम शिर्षकों को भेजेंगे।

पर्याप्त नियम पर्याप्त में प्रकाशित हों, आदेशों या कानूनों, यदि कोई हो, पर पर्याप्त जारी हों नियमों को, अन्तर्गत रूप से वे पढ़ने विचार किया जायेगा, यद्यपि

प्रारम्भ नियम

१. गणित नाम और प्रारम्भ - (१) इस विभाग को गणित नाम हिमाचल प्रदेश जनसंख्या राज्य है (गणित) नियम, १९७५ है।

(२) गणित प्रारम्भ है।

२. नियम ४० के अन्तर्गत - हिमाचल प्रदेश जनसंख्या राज्य है (गणित) नियम, १९७० के नियम, ४० के अन्तर्गत पर नियम (१) के अन्तर्गत विभिन्न परिस्थितियों में किया जायेगा, यद्यपि -

"(1) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded:-

- (i) does not exceed two thousand rupees, record an order sanctioning refund;
- (ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in charge of the District as the case may be, for orders;
- (iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in charge of the District, the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner or other Officer in charge of the zone (except Flying Squads) concerned as the case may be, for orders; and
- (iv) exceeds twenty thousand rupees, submit through the Officers in charge of the District and Zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause."

अविनाश शर्मा,

गणित विभाग,
अविनाश राज्य गणित एवं गणित।

[Authoritative English text of Government Notification No. EXN-F (12)3/95, dated 19.10.1995, as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 1st September, 1995

No. EXN-F (12)3/95. In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the Rajpatra, Himachal Pradesh (Extra Ordinary) on 11.11.1970 vide Government Notification No. 14.11/69 E&T, dated 23rd October, 1970, and the same are her by published in the Rajpatra Himachal Pradesh for the general information of the public.

If any person likely to be affected by these rules, has any objection (a) or suggestion (b) to make in relation to the proposed rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3 within a period of 30 days of the publication.

Objection (a) or suggestion (b), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, namely:-

DRAFT RULES

1. *Short title and Commencement* :-(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1995.

(2) They shall come into force at once.

2. *Amendment of rule 49* : For the existing sub rule (1) of rule 49 of the Himachal Pradesh General Sales Tax Rules, 1970, the following shall be substituted, namely:-

“(1) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded:-

(i) does not exceed two thousand rupees, record an order sanctioning refund;

(ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District as the case may be, for orders;

(iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner

or other Officer In-charge of the Zone (except Flying Squads) concerned as the case may be, for orders; and

- (iv) exceeds twenty thousand rupees, submit through the officers In-charge of the District and zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause."

By order,

A. N. VIDYARTHI,
Additional Chief Secretary-cum-Secretary